

Attorney Docket: SEL 161

PTO/SB/90 (11-08)  
Approved for use through 11/30/2011. OMB 0651-0035

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Name	Registration Number	Name	Registration Number
Edward D. Manzo	28,139		
Mark J. Murphy	34,225		

as attorney(s) or agent(s) to represent the undersigned before the United States Patent and Trademark Office (USPTO) in connection with any and all patent applications assigned only to the undersigned according to the USPTO assignment records or assignment documents attached to this form in accordance with 37 CFR 3.73(b).

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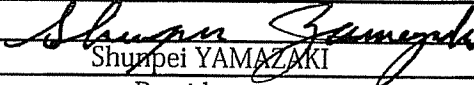
Assignee Name and Address:

Semiconductor Energy Laboratory Co., Ltd.  
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A copy of this form, together with a statement under 37 CFR 3.73(b) (Form PTO/SB/96 or equivalent) is required to be filed in each application in which this form is used. The statement under 37 CFR 3.73(b) may be completed by one of the practitioners appointed in this form if the appointed practitioner is authorized to act on behalf of the assignee, and must identify the application in which this Power of Attorney is to be filed.

#### SIGNATURE of Assignee of Record

The individual whose signature and title is supplied below is authorized to act on behalf of the assignee

Signature		Date	04/12/2010
Name	Shunpei YAMAZAKI	Telephone	
Title	President		

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